### VIII. FUNDING

# 1. CLASS SIZE AND CASELOADS

This responsible public agency assures that it will follow guidelines for class size and caseload standards as stated in the Missouri State Plan for Special Education.

## 2. OPERATIONAL POLICIES AND GUIDELINES

This responsible public agency assures that it will implement operational policies and guidelines as outlined in the Missouri State Plan for Special Education for the following:

Policy No. 1

EQUIPMENT, MATERIALS, AND SUPPLIES: PURCHASE, INVENTORY CONTROL, UTILIZATION, AND DISPOSITION

Policy No. 2

RENTAL OR LEASE

Policy No. 3

FUNDING ACCOUNTABILITY -- CONSOLIDATED APPLICATIONS

Policy No. 4

PERSONNEL STANDARDS AND REQUIREMENTS

Policy No. 5

AUDIT REPORTING AND RECORDS RETENTION

Policy No. 6

FISCAL PROCEDURES

Policy No. 7

INDIRECT COSTS POLICY FOR IDEA-B PROJECTS

## 3. POLICIES AND PROCEDURES FOR THE USE OF PART B FUNDS

This agency assures that it has on file with the SEA information to demonstrate that amounts provided to the agency under Part B of IDEA will be expended in accordance with the applicable provisions of the IDEA, will be used only to pay the excess costs of providing special education and related services, and will be used to supplement State, local, and other Federal funds and not to supplant those funds.

### 4. PROHIBITION AGAINST COMMINGLING

This agency assures that funds of Part B of the IDEA are not commingled with state funds by the use of a separate accounting system that includes an audit trail of expenditures for Part B funds as specified in 34 CFR 300.152.

Local education agencies may use funds under Part B of the IDEA for the costs of special education and related services and supplementary aids and services provided in a regular class or other education related setting to a child with a disability in accordance with the IEP of the child, even if one or more non-disabled children benefit from these services.

## 5. RECOVERY OF FUNDS FOR MISCLASSIFIED CHILDREN

This agency assures that it will comply with requirements for the recovery of funds for misclassified children as outlined in the Missouri State Plan for Special Education.

## 6. NONSUPPLANTING

This agency assures that funds paid under Part B of the IDEA are used to supplement the level of federal, state, and local funds expended for special education and related services provided to children with disabilities under Part B of the IDEA and, in no case, to supplant these federal, state, and local funds beyond that provided by IDEA.



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